

Amendments to the Specification:

Please replace the paragraph beginning at page 34, line 13, with the following rewritten paragraph:

As can be seen from FIG. 10, sample Nos. 26 and 27 are larger in the standard deviations for the dimensions of A to C after acid etching and after plating treatment and are worse in dimensional precision than sample Nos. 24 and 25. In sample No. 24 having an oxygen a hydrogen concentration of 450 ppm in the surface of the magnet body and having a 50 μm thick hydrogen-rich layer and sample No. 25 having an oxygen a hydrogen concentration of 720 ppm in the surface of the magnet body and having a 250 μm thick hydrogen-rich layer, the standard deviations of the dimensions A to C after the acid etching and after the plating treatment are not significantly different from those before these treatments. On the contrary, in sample No. 26 having a hydrogen concentration of 120 ppm in the surface of the magnet body and having a 0 μm thick hydrogen-rich layer and sample No. 27 having a hydrogen concentration of 1200 ppm in the surface of the magnet body and having a 240 μm thick hydrogen-rich layer, the standard deviations of the dimensions A to C after the acid etching and after the plating treatment are seen to be considerably worse than those before these treatments. In other words, the dimensional precision becomes worse when the hydrogen concentration in the surface of the body is 120 ppm and no hydrogen-rich layer is present, or when on the contrary the hydrogen concentration in the surface of the body is as high as 1200 ppm. Also as in sample No. 28, even in the case where the hydrogen concentration falls within a range from 300 to 1000 ppm, the dimensional precision becomes worse when the thickness of the hydrogen-rich layer is as thick as 450 μm .